

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

*Plaintiff,*

v.

RICHARD D. GALLI and  
GALLI ENGINEERING P.C.,

*Defendants.*

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Case No. 2:19-cv-01623

**COMPLAINT**

The plaintiff United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action to: (1) enjoin the defendants Richard D. Galli and Galli Engineering P.C. from continuing to operate a business (regardless of the entity through which such business is conducted) without paying the associated federal employment taxes on their employees' wages, and (2) reduce to judgment certain unpaid federal tax liabilities of the defendants Richard D. Galli and Galli Engineering P.C. For its complaint, the United States alleges as follows:

**Jurisdiction and Parties**

1. The district court has jurisdiction pursuant to 26 U.S.C. § 7402(a) and 28 U.S.C. §§ 1331, 1340, and 1345.

2. Venue is proper under 28 U.S.C. §§ 1391(b) and 1396 because the defendant Galli Engineering P.C. maintains its principal place of business in this judicial district, the defendant Richard D. Galli resides in this judicial district, and a substantial portion of the events giving rise to this action occurred within this judicial district.

3. The defendant Galli Engineering P.C. is a New York domestic professional corporation that specializes in environmental, civil, structural, and solid waste removal, with its principal place of business located at 35 Pinelawn Road, Suite 209E in Melville, New York.

4. On information and belief, the defendant Richard D. Galli is the president, sole corporate officer, and sole shareholder of Galli Engineering P.C., with a corporate officer address registered with the New York Department of State at 734 Walt Whitman Road, Suite 402A, Melville, New York.

5. The defendant Richard D. Galli resides in Suffolk County, New York.

### **Count I – Injunction**

6. At all times relevant to this action, Galli Engineering P.C. has had employees to whom it pays wages and, as an employer, the company has been subject to the federal employment tax obligations imposed by the Internal Revenue Code, including the duties to:

- a. Withhold and account for from its employees' wages: (1) an estimated amount of federal income tax; (2) the Federal Insurance Contributions Act (FICA) taxes; and, (3) Medicare taxes, *see* 26 U.S.C. §§3102 and 3402;
- b. Pay over to the Internal Revenue Service the amounts withheld from its employees' wages, along with the employer's own FICA and Medicare taxes (collectively, "employment taxes"), *see id.* §§ 3111(a), (b), and 3403;
- c. Make periodic deposits of its employment taxes in an appropriate federal depository bank in accordance with the federal deposit regulations, *see id.*, at 6302; 26 C.F.R. §§ 31.6302-1, 31.6302(c)-3;
- d. Report its employment taxes and file a Form 941 (Employer's Quarterly Federal Tax Return) to the Internal Revenue Service on a quarterly basis, along with any

unpaid employment tax balance not already deposited on or before the legal due date (approximately 30 days after the close of each calendar quarter), *see* 26 U.S.C. § 6011; 26 C.F.R. § 31.6071(a)-1;

- e. Pay over to the Internal Revenue Service Federal Unemployment Tax Act (FUTA) taxes (“unemployment taxes”), *see* 26 U.S.C. § 3301; and,
- f. Report its unemployment taxes and file a Form 940 (Employer’s Annual Federal Unemployment Tax Return) to the Internal Revenue Service on an annual basis, along with payment of tax as required by FUTA.

7. For various tax periods from 2008 to the present, the defendants have failed to comply with their federal employment and unemployment tax obligations described in paragraph 6, above, and have engaged in an activity known as “pyramiding,” whereby a business repeatedly withholds taxes from its employees’ wages but fails to remit those taxes to the IRS as mandated by law, resulting in an ever-increasing unpaid tax liability. Specifically, Galli Engineering P.C. has failed to timely file federal employment (Form 941) and unemployment (Form 940) tax returns, and has also failed to make all requisite tax deposits and payments due, which failures continue to this date.

8. Such activity has been and continues to be a drain on the United States Treasury.

9. Since at least 2008, the IRS has attempted to bring Galli Engineering P.C. into compliance with its federal employment and unemployment tax obligations and to collect past-due employment and unemployment taxes from the company, including by:

- a. Having an IRS employee speak personally, on numerous occasions, with the defendant Richard D. Galli about Galli Engineering P.C.’s, employment and unemployment tax obligations;

- b. Recording 29 Notice of Federal Tax Liens against Galli Engineering P.C. between 2010 and 2017;
- c. Entering into installment agreements with Galli Engineering P.C. to pay its employment and unemployment tax liabilities;
- d. Levying on Galli Engineering P.C.'s bank accounts and accounts receivable;
- e. Assessing trust fund recovery penalties, under 26 U.S.C. § 6672, against Richard D. Galli for multiple quarterly periods, making him personally liable for the employee ("trust fund") portion of Galli Engineering P.C.'s unpaid employment taxes;
- f. Engaging in collection due process hearing with Galli Engineering P.C.; and
- g. Hand-delivering IRS Letter 903 and IRS Notice 931 to Richard D. Galli on September 16, 2016, which placed Galli Engineering P.C. on notice that if it continued to fail to comply with its employment and unemployment tax obligations, then the IRS might pursue a suit for civil injunction.

10. Galli Engineering P.C.'s noncompliance with its employment unemployment tax liabilities has resulted in its incurring a liability that exceeds \$4,311,383.79, as of March 1, 2019, plus such additional amounts as may continue to accrue as provided by law.

11. Galli Engineering P.C. continues to incur additional employment and unemployment tax liabilities with each passing quarter, and has not demonstrated a willingness to comply with its obligations under the Internal Revenue Code. There is no evidence that Galli Engineering P.C. or Richard D. Galli will make the necessary effort to become compliant, absent a court order compelling them to do so.

12. Galli Engineering P.C.'s pyramiding undermines the administrative tools available to the United States for collecting delinquent taxes, as indicated by the substantial liabilities described in paragraph 15, below.

13. An injunction against Galli Engineering P.C. and its owner-operator, Richard D. Galli (including through any other entity that they may conduct business), requiring them to comply with their federal employment and unemployment tax obligations is necessary and appropriate for several reasons, including:

- a. Traditional collection methods have not convinced Galli Engineering P.C. and Richard D. Galli to stop pyramiding employment tax liabilities;
- b. Anything other than an injunction will encourage Galli Engineering P.C. and/or Richard D. Galli to continue pyramiding, which gives Galli Engineering P.C. or any similar entity Richard D. Galli may form an unfair competitive advantage over its tax-paying competitors;
- c. The IRS estimates that, for each new quarter for which Galli Engineering P.C. fails to pay its employment taxes, the revenue loss is approximately \$70,000, which the United States will be unable to collect. The unpaid employee income taxes must nevertheless be credited to the individuals from whose wages the taxes are withheld. Similarly, the unpaid FICA and Medicare taxes (withheld portion and employer's portion) must be credited to the employees for purposes of eligibility for social security and Medicare benefits. In effect, Galli Engineering P.C. is stealing trust funds that it withheld as taxes from the wages of its employees.

An injunction will not injure Galli Engineering P.C., as it will merely compel it to conduct business like every other tax-paying business in the United States. Moreover, an injunction will protect the public's interest in fair competition by halting Galli Engineering P.C.'s illegal practices and leveling the playing field with its tax-compliant competitors.

**Count II – Reduce Unpaid Tax Liabilities of Galli Engineering P.C. to Judgment**

14. The United States incorporates by reference paragraphs 1 through 13 as if specifically realleged herein.

15. A delegate of the Secretary of the Treasury made assessments against Galli Engineering P.C., for federal employment (Form 941) and federal unemployment (Form 940) taxes and penalties, for the periods, on the dates, and in the amounts described below, which have balances due with interest, accruals, and costs as of March 1, 2019, as follows:

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
941	06/30/09	10/19/09	Tax	\$67,107.48	\$2,595.60
		10/19/09	Late Filing Penalty	\$3,019.84	
		10/19/09	Tax Deposit Penalty	\$6,710.74	
		10/19/09	Failure to Pay Tax Penalty	\$1,006.61	
		10/19/09	Interest	\$617.48	
		11/23/09	Tax Deposit Penalty	\$3,355.37	
		10/24/11	Failure to Pay Tax Penalty	\$15,434.73	
		10/22/12	Failure to Pay Tax Penalty	\$335.53	
		02/27/17	Interest	\$12,029.41	
		04/03/17	Interest	\$4,242.19	
941	09/30/09	02/08/10	Tax	\$55,449.12	\$110,522.27
		02/08/10	Late Filing Penalty	\$2,495.21	
		02/08/10	Failure to Pay Tax Penalty	\$5,544.91	
		02/08/10	Interest	\$638.46	
		03/15/10	Tax Deposit Penalty	\$2,772.46	
		10/24/11	Failure to Pay Tax Penalty	\$10,812.58	
		10/22/12	Failure to Pay Tax Penalty	\$1,940.72	
941	12/31/09	04/26/10	Tax	81,654.28	\$161,468.31
		04/26/10	Late Filing Penalty	\$3,674.44	
		04/26/10	Tax Deposit Penalty	\$8,165.43	
		04/26/10	Failure to Pay Penalty	\$1,224.81	

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
		04/26/10	Interest	\$798.51	
		05/31/10	Tax Deposit Penalty	\$4,082.71	
		10/24/11	Failure to Pay Tax Penalty	\$14,289.51	
		10/22/12	Failure to Pay Tax Penalty	\$4,899.25	
941	06/30/10	11/08/10	Tax	\$78,027.48	\$156,389.62
		11/08/10	Late Filing Penalty	\$7,022.47	
		11/08/10	Tax Deposit Penalty	\$7,802.74	
		11/08/10	Failure to Pay Penalty	\$1,560.55	
		11/08/10	Interest	\$937.13	
		12/13/10	Tax Deposit Penalty	\$3,901.37	
		10/24/11	Failure to Pay Tax Penalty	\$8,192.89	
		10/22/12	Failure to Pay Tax Penalty	\$9,363.30	
		10/28/13	Failure to Pay Tax Penalty	\$390.13	
941	09/30/10	12/27/10	Tax	\$77,807.08	\$149,559.95
		12/27/10	Late Filing Penalty	\$3,501.32	
		12/27/10	Tax Deposit Penalty	\$7,780.70	
		12/27/10	Failure to Pay Tax Penalty	\$778.07	
		12/27/10	Interest	\$509.46	
		01/31/11	Tax Deposit Penalty	\$3,890.35	
		02/21/11	Fees and Collection Costs	\$80.00	
		10/22/12	Failure to Pay Tax Penalty	\$16,728.53	
		10/28/13	Failure to Pay Tax Penalty	\$1,945.17	
941	03/31/11	08/22/11	Tax	\$70,172.05	\$104,741.04
		08/22/11	Late Filing Penalty	\$5,200.95	
		08/22/11	Tax Deposit Penalty	\$6,218.03	
		08/22/11	Failure to Pay Tax Penalty	\$1,080.77	
		08/22/11	Interest	\$743.36	
		10/22/12	Failure to Pay Tax Penalty	\$6,862.48	
		10/28/13	Failure to Pay Tax Penalty	\$5,278.84	
941	06/30/11	09/19/11	Tax	\$59,365.66	\$1,205.83
		09/19/11	Late Filing Penalty	\$619.45	
		09/19/11	Tax Deposit Penalty	\$4,287.57	
		09/19/11	Failure to Pay Tax Penalty	\$115.16	
		09/19/11	Interest	\$59.59	
		10/24/11	Tax Deposit Penalty	\$463.28	
		10/22/12	Failure to Pay Tax Penalty	\$700.89	
941	09/30/11	02/06/12	Tax	\$74,043.90	\$68,865.11
		02/06/12	Tax Deposit Penalty	\$4,064.26	
		02/06/12	Failure to Pay Tax Penalty	\$774.85	
		02/06/12	Interest	\$312.98	
		03/12/12	Tax Deposit Penalty	\$1,937.13	
		10/22/12	Fees and Collection Costs	\$80.00	
		10/28/13	Failure to Pay Tax Penalty	\$4,067.99	

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
941	12/31/11	06/11/12 06/11/12 06/11/12 06/11/12 06/11/12 07/16/12 10/28/13	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Failure to Pay Tax Penalty	\$79,680.30 \$4,209.34 \$5,042.74 \$779.51 \$384.97 \$1,559.01 \$4,521.14	\$62,958.06
941	03/31/12	10/14/13 10/14/13 10/14/13 10/14/13 12/23/13 02/03/14	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs Tax Deposit Penalty	\$75,709.34 \$13,240.30 \$5,296.12 \$3,226.62 \$80.00 \$5,999.98	\$87,184.28
941	06/30/12	11/26/12 11/26/12 11/26/12 05/20/13	Tax Failure to Pay Tax Penalty Interest Fees and Collection Costs	\$79,067.89 \$623.21 \$302.84 \$80.00	\$47,560.37
941	09/30/12	08/05/13 08/05/13 08/05/13 08/05/13 08/05/13 09/09/13	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty	\$81,269.62 \$10,971.40 \$8,126.96 \$2,031.74 \$960.18 \$4,063.48	\$150,408.68
941	12/31/12	10/14/13 10/14/13 10/14/13 10/14/13 10/14/13 11/18/13	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty	\$78,840.34 \$17,739.08 \$7,884.00 \$2,759.41 \$1,568.39 \$3,942.02	\$154,810.18
941	03/31/13	08/05/13 08/05/13 08/05/13 08/05/13	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest	\$90,809.34 \$6,814.80 \$1,514.40 \$660.62	\$121,613.94
941	06/30/13	10/14/13 10/14/13 10/14/13 10/14/13 10/14/13 11/18/13 02/09/15 02/09/15 02/09/15 02/09/15	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Late Filing Penalty Tax Deposit Penalty Tax Failure to Pay Tax Penalty	\$90,809.32 \$4,086.42 \$9,080.88 \$1,362.14 \$586.76 \$4,540.46 \$317.61 \$1,058.76 \$7,058.03 \$7,264.75	\$171,493.36



Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
		02/09/15 01/04/16 10/31/16 10/31/16	Interest Fees and Collection Costs Interest Failure to Pay Tax Penalty	\$4,805.93 \$80.00 \$7,761.90 \$14,750.68	
941	09/30/13	02/03/14 02/03/14 02/03/14 02/03/14 03/10/14 03/31/14	Tax Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Fees and Collection Costs	\$102,512.00 \$8,377.70 \$641.55 \$250.29 \$1,538.80 \$80.00	\$57,561.47
941	12/31/13	06/02/14 06/02/14 06/02/14 06/02/14 06/02/14 07/07/14 10/31/16 10/31/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Interest Failure to Pay Tax Penalty	\$100,719.99 \$4,349.47 \$10,072.00 \$2,416.37 \$1,017.86 \$4,832.75 \$9,701.03 \$10,364.45	\$166,957.34
941	03/31/14	07/06/15 07/06/15 07/06/15 07/06/15 07/06/15 08/10/15 09/28/15 09/28/15 10/31/16 10/31/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Interest Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$100,719.42 \$20,466.99 \$10,071.94 \$6,822.33 \$4,027.49 \$4,548.22 \$935.25 \$909.65 \$5,456.14 \$10,460.90	\$176,172.58
941	06/30/14	07/06/15 07/06/15 07/06/15 07/06/15 07/06/15 08/10/15 09/28/15 09/28/15 10/31/16 10/31/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Interest Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$128,167.24 \$26,807.79 \$12,816.72 \$7,148.74 \$4,136.05 \$5,957.28 \$1,725.57 \$1,191.46 \$11,137.69 \$13,701.76	\$244,649.08
941	09/30/14	07/06/15 07/06/15 07/06/15 07/06/15 07/06/15	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$131,371.01 \$28,032.98 \$13,137.10 \$5,606.60 \$3,142.81	\$253,562.58

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
		08/10/15 09/28/15 09/28/15 10/31/16 10/31/16	Tax Deposit Penalty Interest Failure to Pay Tax Penalty Interest Failure to Pay Tax Penalty	\$6,229.55 \$1,771.56 \$1,245.91 \$11,438.21 \$14,327.96	
941	12/31/14	04/18/16 04/18/16 04/18/16 04/18/16 04/18/16 05/23/16 05/23/16 05/23/16 06/27/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs	\$114,714.88 \$25,235.93 \$11,471.49 \$8,411.98 \$5,161.28 \$5,607.98 \$560.79 \$667.07 \$80.00	\$221,228.10
941	03/31/15	04/18/16 04/18/16 04/18/16 04/18/16 04/18/16 05/23/16 05/23/16 05/23/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$118,946.95 \$26,763.06 \$11,894.69 \$6,886.82 \$4,241.61 \$5,697.35 \$569.73 \$672.37	\$224,813.08
941	06/30/15	04/18/16 04/18/16 04/18/16 04/18/16 04/18/16 05/23/16 05/23/16 05/23/16	Tax Late Filing Penalty Tax Deposit Penalty Failure to Pay Tax Penalty Interest Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$138,615.47 \$30,794.73 \$13,861.54 \$6,158.95 \$3,729.51 \$6,843.27 \$684.32 \$786.03	\$265,784.61
941	09/30/15	01/11/16 01/11/16 01/11/16 03/28/16	Tax Failure to Pay Tax Penalty Interest Fees and Collection Costs	\$142,318.28 \$2,134.77 \$842.36 \$80.00	\$210,129.64
941	03/31/16	08/01/16 08/01/16 08/01/16 08/01/16 09/19/16	Tax Late Filing Penalty Failure to Pay Tax Penalty Interest Fees and Collection Costs	\$137,473.44 \$5,878.95 \$2,612.87 \$1,394.60 \$80.00	\$195,613.84
941	06/30/16	10/24/16 10/24/16 10/24/16 10/24/16	Tax Tax Deposit Penalty Failure to Pay Tax Penalty Interest	\$134,377.24 \$13,437.72 \$2,015.66 \$1,254.06	\$215,118.45

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
		11/28/16	Tax Deposit Penalty	\$6,718.86	
		11/28/16	Failure to Pay Tax Penalty	\$671.88	
		11/28/16	Interest	\$620.44	
		02/06/17	Fees and Collection Costs	\$80.00	
941	12/31/16	04/24/17	Tax	\$190,600.68	\$249,603.01
		04/24/17	Late Payment Penalty	\$2,712.01	
		04/24/17	Interest	\$1,651.95	
941	12/31/17	03/11/19	Tax	\$102,572.47	\$139,802.57
		03/11/19	Late Filing Penalty	\$23,078.81	
		03/11/19	Late Payment Penalty	\$7,180.07	
		03/11/19	Interest	\$7,189.39	
941	03/31/18	02/25/19	Tax	\$67,209.93	\$89,289.89
		02/25/19	Late Filing Penalty	\$15,122.23	
		02/25/19	Late Payment Penalty	\$3,360.50	
		02/25/19	Interest	\$3,597.23	
940	12/31/11	07/23/12	Tax	\$8,731.90	\$16,813.34
		07/23/12	Late Filing Penalty	\$1,178.81	
		07/23/12	Tax Deposit Penalty	\$758.85	
		07/23/12	Failure to Pay Tax Penalty	\$227.65	
		07/23/12	Interest	\$142.35	
		08/27/12	Tax Deposit Penalty	\$379.42	
		09/24/12	Fees and Collection Costs	\$80.00	
		10/28/13	Failure to Pay Tax Penalty	\$1,216.76	
940	12/31/12	07/22/13	Tax	\$1,642.96	\$14,449.84
		07/22/13	Late Filing Penalty	\$221.80	
		07/22/13	Failure to Pay Tax Penalty	\$32.86	
		07/22/13	Interest	\$17.24	
		09/23/13	Fees and Collection Costs	\$80.00	
		04/13/15	Tax Deposit Penalty	\$719.57	
		04/13/15	Tax	\$7,195.74	
		04/13/15	Late Filing Penalty	\$1,079.36	
		06/29/15	Tax Deposit Penalty	\$359.79	
940	12/31/13	05/19/14	Tax	\$2,685.07	\$5,898.17
		05/19/14	Tax Deposit Penalty	\$268.51	
		05/19/14	Failure to Pay Tax Penalty	\$53.70	
		05/19/14	Interest	\$23.94	
		06/23/14	Tax Deposit Penalty	\$134.25	
		03/14/16	Tax	\$966.62	
		10/31/16	Interest	\$350.46	
		10/31/16	Failure to Pay Tax Penalty	\$591.24	
940	12/31/14	12/31/18	Tax	\$4,017.90	\$7,386.09
		12/31/18	Late Filing Penalty	\$904.03	
		12/31/18	Tax Deposit Penalty	\$401.79	

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
		12/31/18	Late Payment Penalty	\$944.21	
		12/31/18	Interest	\$810.80	
		02/04/19	Tax Deposit Penalty	\$200.89	
		02/04/19	Late Payment Penalty	\$40.18	
		02/04/19	Interest	\$40.84	
940	12/31/15	12/31/18	Tax	\$1,211.14	\$1,937.95
		12/31/18	Late Filing Penalty	\$272.51	
		12/31/18	Late Payment Penalty	\$211.95	
		12/31/18	Interest	\$193.35	
940	12/31/16	05/08/17	Tax	\$1,300.50	\$1,736.55
		05/08/17	Late Payment Penalty	\$26.01	
		05/08/17	Interest	\$13.90	
940	12/31/17	01/07/19	Tax	\$1,095.39	\$1,499.01
		01/07/19	Late Filing Penalty	\$246.46	
		01/07/19	Late Payment Penalty	\$65.72	
		01/07/19	Interest	\$62.15	

16. Notice of the liabilities described in paragraph 15 was given to, and payment demanded from, Galli Engineering P.C.

17. Despite proper notice and demand, Galli Engineering P.C. failed, neglected, or refused to fully pay the liabilities, and after the application of all abatelements, payments, and credits, remains liable to the United States in the amount of \$4,311,383.79, plus statutory additions accruing from and after March 1, 2019.

### **Count III – Reduce Unpaid Trust Fund Recovery Penalties for Richard D. Galli to Judgment**

18. The United States incorporates by reference paragraphs 1-17 as if specifically realleged herein.

19. On the dates set forth below, a delegate of the Secretary of the Treasury made assessments against Richard D. Galli pursuant to the provisions of 26 U.S.C. § 6672 by reason of his willful failure to collect, truthfully account for and pay over to the United States the income

and employees' portions of the FICA and Medicare taxes withheld from the wages of the employees of Galli Engineering P.C., for the periods and in the amounts described below, which have balances due with interest, accruals, and costs as of March 1, 2019, as follows:

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
6672	09/30/09	06/06/11 10/21/13 11/16/15	Penalty Interest Interest	\$39,563.85 \$3,057.31 \$2,732.25	\$51,990.59
6672	12/31/09	06/06/11 10/21/13 11/16/15	Penalty Interest Interest	\$58,836.45 \$4,546.61 \$4,063.20	\$77,473.22
6672	06/30/10	06/06/11 10/21/13 11/16/15	Penalty Interest Interest	\$56,514.50 \$4,367.19 \$3,902.84	\$74,415.79
6672	09/30/10	06/06/11 10/21/13 11/16/15	Penalty Interest Interest	\$56,278.73 \$4,348.96 \$3,886.56	\$74,105.33
6672	03/31/11	07/30/12 10/22/12 10/21/13 11/16/15	Penalty Fees and Collection Costs Interest Interest	\$49,609.29 \$80.00 \$1,861.33 \$3,304.68	\$63,010.43
6672	09/30/11	07/30/12 10/21/13 11/16/15	Penalty Interest Interest	\$38,742.70 \$1,451.72 \$2,576.67	\$49,129.70
6672	12/31/11	07/30/12 10/21/13 11/16/15	Penalty Interest Interest	\$31,180.30 \$1,168.35 \$2,073.72	\$39,539.82
6672	03/31/12	06/03/16 07/04/16 08/08/16	Penalty Interest Fees and Collection Costs	\$29,141.43 \$98.89 \$80.00	\$32,961.24
6672	06/30/12	06/03/16 07/04/16	Penalty Interest	\$31,160.74 \$105.74	\$35,149.45
6672	09/30/12	06/03/16 07/04/16	Penalty Interest	\$57,730.89 \$195.92	\$65,120.70
6672	12/31/12	06/03/16 07/04/16	Penalty Interest	\$56,048.19 \$190.20	\$63,222.61
6672	03/31/13	06/03/16 07/04/16	Penalty Interest	\$66,339.39 \$225.12	\$74,831.11
6672	06/30/13	06/03/16 07/04/16	Penalty Interest	\$71,412.18 \$242.34	\$80,553.24
6672	09/30/13	06/03/16 07/04/16	Penalty Interest	\$30,776.00 \$104.44	\$34,715.46

Tax Type	Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 3/01/19
6672	12/31/13	06/03/16 07/04/16	Penalty Interest	\$49,556.75 \$236.04	\$78,460.32
6672	03/31/14	06/03/16 07/04/16	Penalty Interest	\$63,866.21 \$216.74	\$72,041.37
6672	06/30/14	06/03/16 07/04/16	Penalty Interest	\$91,370.12 \$310.07	\$103,065.89
6672	09/30/14	06/03/16 07/04/16	Penalty Interest	\$102,901.01 \$349.19	\$116,072.78
6672	12/31/14	09/05/16	Penalty	\$83,162.55	\$92,849.00
6672	03/31/15	09/05/16	Penalty	\$86,173.87	\$96,211.07
6672	06/30/15	09/05/16	Penalty	\$101,385.47	\$113,194.44
6672	09/30/15	06/03/16 07/04/16	Penalty Interest	\$104,416.07 \$354.34	\$117,781.78
6672	03/31/16	12/05/16	Penalty	\$100,947.51	\$111,590.20
6672	06/30/16	02/20/17 05/01/17	Penalty Fees and Collection Costs	\$99,045.57 \$80.00	\$108,655.66

20. Notice of the liabilities described in paragraph 19 was given to, and payment demanded from, Richard D. Galli.

21. Despite proper notice and demand, Richard D. Galli has failed, neglected, or refused to fully pay the liabilities, and, after the application of all abatements, payments, and credits, he remains liable to the United States in the amount of \$1,826,141.20, plus statutory additions accruing from and after March 1, 2019.

22. Richard D. Galli was a person required to collect, truthfully account for, or pay over the employment taxes of Galli Engineering P.C. As the sole corporate officer of Galli Engineering P.C., Richard D. Galli has sole hiring and firing authority and has significant control over the financial affairs of the Galli Engineering P.C., including check-signing authority over the company's bank accounts.

23. Richard D. Galli willfully failed to collect, truthfully account for, or pay over the employment taxes of Galli Engineering P.C. Despite signing employment tax returns (Forms

941) that self-reported unpaid employment-tax liabilities, Richard D. Galli voluntarily, consciously, and intentionally continued to pay other creditors over the United States notwithstanding his knowledge that Galli Engineering P.C. continued to accrue unpaid employment taxes during the tax periods alleged herein.

WHEREFORE, the plaintiff United States of America prays for a judgment determining that:

A. Galli Engineering P.C. and Richard D. Galli have engaged and are engaging in conduct that interferes with the enforcement of the internal revenue laws;

B. Injunctive relief under 26 U.S.C. § 7402(a) and the Court's inherent equity powers is necessary and appropriate to prevent Galli Engineering P.C. and Richard D. Galli from interfering with the enforcement of the internal revenue laws;

C. An injunction should be entered, pursuant to 26 U.S.C. § 7402(a), Fed. R. Civ. P. 65, and the Court's inherent equity powers, ordering that:

1. Galli Engineering P.C. shall, and Richard D. Galli shall cause Galli Engineering P.C. (and any other employer entity that he controls or comes to control) to, withhold from each employee's paycheck an appropriate amount of income tax and the employee portion of FICA and Medicare taxes;
2. Galli Engineering P.C. shall, and Richard D. Galli shall cause Galli Engineering P.C. (and any other employer entity that he controls or comes to control) to, timely deposit withheld employee tax, and employer FICA and Medicare taxes in an appropriate federal depository bank in accordance with federal deposit regulations;
3. Galli Engineering P.C. shall, and Richard D. Galli shall cause Galli Engineering P.C. (and any other employer entity that he controls or comes to

control) to, timely deposit FUTA taxes in an appropriate federal depository bank each quarter in accordance with federal deposit regulations;

4. Richard D. Galli shall sign and deliver to a designated IRS revenue officer, or to such specific location as the IRS may designate, on the first day of each month, an affidavit stating that the required federal tax income taxes, FICA and Medicare taxes, and FUTA taxes were fully and timely deposited for each pay period during the prior month;
5. Galli Engineering P.C. shall, and Richard D. Galli shall cause Galli Engineering P.C. (and any other employer entity that he controls or comes to control) to, timely file Form 941 employment tax returns and Form 940 unemployment tax returns that come due after the date of the injunction, and Richard D. Galli shall provide a copy of each filed return to a designated IRS revenue officer in such manner as the IRS deems appropriate, within five days of filing;
6. Galli Engineering P.C. shall, and Richard D. Galli shall cause Galli Engineering P.C. (and any other employer entity that he controls or comes to control) to, timely pay all required outstanding liabilities due on each federal tax return required to be filed under the Court's injunction order;
7. Galli Engineering P.C. and Richard D. Galli are enjoined from paying other creditors of Galli Engineering P.C. or from transferring, disbursing, or assigning any money, property, or assets of Galli Engineering P.C. after the date of the injunction order until after such time as the required deposits described in paragraphs C-1 and C-2, and any liabilities described in



paragraph C-6, have been paid in full, for any tax period ending after the injunction is issued;

8. Galli Engineering P.C. and Richard D. Galli are enjoined from assigning and/or transferring money or property to any other entity to have that entity pay the salaries or wages of Galli Engineering P.C.'s employees, except for a commercial payroll services provider approved in advance by counsel for the United States;
9. Galli Engineering P.C. and Richard D. Galli shall permit a representative from the Internal Revenue Service to inspect Galli Engineering P.C.'s books and records periodically with two days' notice of each inspection;
10. For the five-year period beginning on the date this injunction order is entered, Richard D. Galli shall notify, in writing, such revenue officer as the IRS designates, if Richard D. Galli intends to or does form, incorporate, own, or work in a managerial capacity for another business entity. Regardless of such notification, the preceding subparagraphs of this paragraph C shall apply to any employer entity controlled by Richard D. Galli.

D. Richard D. Galli and Galli Engineering P.C. are required to deliver to all of their current employees, and any former employees at any time since June 30, 2009, a copy of the Court's findings and injunction;

E. Jurisdiction over this case shall be retained for a five-year period to ensure compliance with this injunction, including authorizing the United States to take post-judgment discovery to ensure compliance;

F. If Richard D. Galli or Galli Engineering P.C. violate any term of this injunction, then counsel for the United States shall send Defendants written notice of the violation, and the defendants shall have 10 days after notification is sent to cure the violation;

1. A “cure” for the violation includes making a late tax deposit and all accruals on such tax; paying delinquent tax shown on a return and all accruals on such tax; filing a delinquent tax return; and providing a delinquent notification to the designated IRS revenue officer.
2. If counsel for the United States has sent the defendants three separate written notifications for three separate violations, then counsel for the United States shall no longer be obligated to send written notification of a violation.
3. If any violation is not cured within ten days of notification or if , after the third notification followed by cures, the United States becomes aware of a new violation by Richard Galli or Galli Engineering P.C., then the United States shall be entitled to file with this Court a motion for an Order to Show Cause why Richard Galli and Galli Engineering P.C. should not be held in contempt of this injunction and why Galli Engineering P.C. and Richard Galli should not be permanently enjoined from forming, incorporating, or owning another or a successor business entity and from working for any business in any capacity that includes responsibility for withholding, accounting for, or paying over employment taxes or for filing employment tax returns.

G. Judgment is entered in favor of the United States of America and against the defendant Galli Engineering P.C. in the amount of \$4,311,383.79, plus statutory additions, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), that

continues to accrue from and after March 1, 2019, for the unpaid Form 941 tax liabilities assessed against the defendant Galli Engineering P.C. for the quarterly employment tax periods ending June 30, 2009, September 30, 2009, December 30, 2009, June 30, 2010, September 30, 2010, March 31, 2011, June 30, 2011, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014, September 30, 2014, December 31, 2014, March 31, 2015, June 30, 2015, September 30, 2015, March 31, 2016, June 30, 2016, December 31, 2016, December 31, 2017, and March 31, 2018, as well as the annual unemployment tax (Form 940) liabilities, for periods 2011 – 2017, inclusive;

H. Judgment is entered in favor of the United States of America and against the defendant Richard D. Galli in the amount of \$1,826,141.20, plus statutory additions, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c), that continues to accrue from and after March 1, 2019, for the unpaid trust fund recovery penalties for the periods ending September 30, 2009, December 31, 2009, June 30, 2010, September 30, 2010, March 31, 2011, September 30, 2011, December 31, 2011, March 31, 2012, June 30, 2012, September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013, September 30, 2013, December 31, 2013, March 31, 2014, June 30, 2014, September 30, 2014, December 31, 2014, March 31, 2015, June 30, 2015, September 30, 2015, March 31, 2016, and June 30, 2016; and

I. The United States is entitled to any other and further relief, including costs and attorney's fees that the Court deems just and proper.

Dated: March 21, 2019

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s Jeffrey N. Nuñez  
JEFFREY N. NUÑEZ  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55, Ben Franklin Station  
Washington, DC 20044  
Phone: (202) 616-5218  
Fax: (202) 514-5238  
jeffrey.n.nunez@usdoj.gov

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

UNITED STATES OF AMERICA

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

JEFFREY NÚÑEZ - TRIAL ATTORNEY, U.S. DEPT. OF JUSTICE  
P.O. BOX 55, BEN FRANKLIN STATION  
WASHINGTON, D.C. 20044 (202) 616-5218

**DEFENDANTS**

RICHARD D. GALLI, AND  
GALLI ENGINEERING P.C.

County of Residence of First Listed Defendant **SUFFOLK**

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation

**VI. CAUSE OF ACTION**Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. § 7402(a)Brief description of cause:  
CIVIL INJUNCTION FOR EMPLOYMENT TAX COMPLIANCE; MONEY JUDGMENT FOR TAX LIABILITIES.**VII. REQUESTED IN COMPLAINT:**
☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

 DEMAND \$  
6,137,524.99

 CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☒ No
**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE

DOCKET NUMBER

DATE  
03/21/2019

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

## CERTIFICATION OF ARBITRATION ELIGIBILITY

Local Arbitration Rule 83.7 provides that with certain exceptions, actions seeking money damages only in an amount not in excess of \$150,000, exclusive of interest and costs, are eligible for compulsory arbitration. The amount of damages is presumed to be below the threshold amount unless a certification to the contrary is filed.

Case is Eligible for Arbitration ☐

I, Jeffrey N. Nuñez, counsel for the United States of America, do hereby certify that the above captioned civil action is ineligible for compulsory arbitration for the following reason(s):



monetary damages sought are in excess of \$150,000, exclusive of interest and costs,



the complaint seeks injunctive relief,



the matter is otherwise ineligible for the following reason

### DISCLOSURE STATEMENT - FEDERAL RULES CIVIL PROCEDURE 7.1

Identify any parent corporation and any publicly held corporation that owns 10% or more of its stocks:

N/A

### RELATED CASE STATEMENT (Section VIII on the Front of this Form)

Please list all cases that are arguably related pursuant to Division of Business Rule 50.3.1 in Section VIII on the front of this form. Rule 50.3.1 (a) provides that "A civil case is "related" to another civil case for purposes of this guideline when, because of the similarity of facts and legal issues or because the cases arise from the same transactions or events, a substantial saving of judicial resources is likely to result from assigning both cases to the same judge and magistrate judge." Rule 50.3.1 (b) provides that "A civil case shall not be deemed "related" to another civil case merely because the civil case: (A) involves identical legal issues, or (B) involves the same parties." Rule 50.3.1 (c) further provides that "Presumptively, and subject to the power of a judge to determine otherwise pursuant to paragraph (d), civil cases shall not be deemed to be "related" unless both cases are still pending before the court."

### NY-E DIVISION OF BUSINESS RULE 50.1(d)(2)

- 1.) Is the civil action being filed in the Eastern District removed from a New York State Court located in Nassau or Suffolk County? ☐ Yes ☒ No
- 2.) If you answered "no" above:
- a) Did the events or omissions giving rise to the claim or claims, or a substantial part thereof, occur in Nassau or Suffolk County? ☒ Yes ☐ No
- b) Did the events or omissions giving rise to the claim or claims, or a substantial part thereof, occur in the Eastern District? ☒ Yes ☐ No
- c) If this is a Fair Debt Collection Practice Act case, specify the County in which the offending communication was received:

If your answer to question 2 (b) is "No," does the defendant (or a majority of the defendants, if there is more than one) reside in Nassau or Suffolk County, or, in an interpleader action, does the claimant (or a majority of the claimants, if there is more than one) reside in Nassau or Suffolk County? ☐ Yes ☐ No

(Note: A corporation shall be considered a resident of the County in which it has the most significant contacts).

### BAR ADMISSION

I am currently admitted in the Eastern District of New York and currently a member in good standing of the bar of this court.



Yes



No

Are you currently the subject of any disciplinary action (s) in this or any other state or federal court?



Yes (If yes, please explain



No

I certify the accuracy of all information provided above.

Signature: 

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UNITED STATES DISTRICT COURT

for the

\_\_\_\_\_ District of \_\_\_\_\_

\_\_\_\_\_  
*Plaintiff(s)*

v.

\_\_\_\_\_  
*Defendant(s)*

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)  
)  
)  
)  
)

Civil Action No. \_\_\_\_\_

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

DOUGLAS C. PALMER  
CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:



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UNITED STATES DISTRICT COURT

for the

\_\_\_\_\_ District of \_\_\_\_\_

\_\_\_\_\_  
*Plaintiff(s)*

v.

\_\_\_\_\_  
*Defendant(s)*

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)

Civil Action No. \_\_\_\_\_

**SUMMONS IN A CIVIL ACTION**

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

DOUGLAS C. PALMER  
CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE**

*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
\_\_\_\_\_, a person of suitable age and discretion who resides there,  
on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
\_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_.

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ \_\_\_\_\_.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: